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OF COUNSEL  
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SURFACE TRANSPORTATION BOARD

January 8, 2010

Chief  
Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423

Contract 3-5665 Rider 31

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 21, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC (on behalf of  
ACF Industries, Incorporated)  
620 North Second Street  
St. Charles, Missouri 63301

[Lessee: AG Processing, Inc.  
12700 West Dodge Road  
Omaha, NE 68103-2047]

Section Chief  
January 8, 2010  
Page 2

A description of the railroad equipment covered by the enclosed document is:

45 railcars: SHPX 203586 - SHPX 203630.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

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**MEMORANDUM OF LEASE**

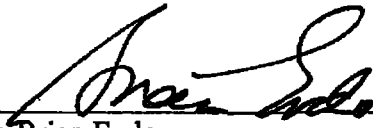
SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to AG Processing, Inc., a Iowa Cooperative Corporation ("Lessee").

ACF Industries, Incorporated (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

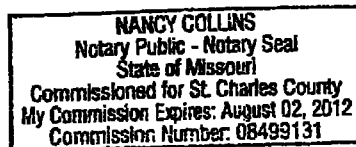
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

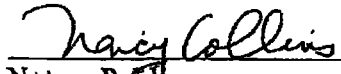
AMERICAN RAILCAR LEASING LLC

By:   
Name: Brian Evdo  
Title: VP – Business Development

STATE OF MISSOURI                    )  
  ) ss.:  
COUNTY OF ST. CHARLES            )

On this 21<sup>st</sup> day of Dec., 2009, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St. Charles, Missouri and is the VP – Business Development of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



  
Notary Public  
My commission expires on 8/2/2012

## Schedule A

### Equipment

AG Processing, Inc.

Contract 3-5665 rider 31 dated 5/9/00

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	203586
	Tank	SHPX	203587
	Tank	SHPX	203588
	Tank	SHPX	203589
	Tank	SHPX	203590
	Tank	SHPX	203591
	Tank	SHPX	203592
	Tank	SHPX	203593
	Tank	SHPX	203594
	Tank	SHPX	203595
	Tank	SHPX	203596
	Tank	SHPX	203597
	Tank	SHPX	203598
	Tank	SHPX	203599
	Tank	SHPX	203600
	Tank	SHPX	203601
	Tank	SHPX	203602
	Tank	SHPX	203603
	Tank	SHPX	203604
	Tank	SHPX	203605
	Tank	SHPX	203606
	Tank	SHPX	203607
	Tank	SHPX	203608
	Tank	SHPX	203609
	Tank	SHPX	203610
	Tank	SHPX	203611
	Tank	SHPX	203612
	Tank	SHPX	203613
	Tank	SHPX	203614
	Tank	SHPX	203615
	Tank	SHPX	203616
	Tank	SHPX	203617
	Tank	SHPX	203618
	Tank	SHPX	203619

## Schedule A

### Equipment

**AG Processing, Inc.**

**Contract 3-5665 rider 31**

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	SHPX	203620
	Tank	SHPX	203621
	Tank	SHPX	203622
	Tank	SHPX	203623
	Tank	SHPX	203624
	Tank	SHPX	203625
	Tank	SHPX	203626
	Tank	SHPX	203627
	Tank	SHPX	203628
	Tank	SHPX	203629
	Tank	SHPX	203630

**45**

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: \_\_\_\_\_

1/8/2010



\_\_\_\_\_  
Robert W. Alvord